

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH
CENTRAL DIVISION

JAMES S. GRAHAM,
Plaintiff,

vs.

INTERNAL REVENUE SERVICE,
Defendant.

ORDER ADOPTING REPORT AND
RECOMMENDATION

Case No. 2:08-CV-771

Judge Dee Benson

Before the Court is the Report and Recommendation issued by United States Magistrate Judge Paul M. Warner on December 3, 2009, recommending that Plaintiff's Complaint be dismissed for lack of jurisdiction and for failure to state a claim upon which relief may be granted.

The parties were notified of their right to file objections to the Report and Recommendation within ten (10) days after receiving it. Neither party has filed such an

objection.

Having reviewed all relevant materials, including the reasoning set forth in the Magistrate Judge's Report and Recommendation, the Court ADOPTS the Report and Recommendation and DISMISSES Plaintiff's Complaint.

IT IS SO ORDERED.

Dated this 4th day of January, 2010.

A handwritten signature in black ink that reads "Dee Benson". The signature is written in a cursive, flowing style.

Dee Benson
United States District Judge